

**REMARKS**

The Examiner's Action mailed on November 30, 2004 has been received and its contents carefully considered.

Claims 3-14 are currently pending in the application. Claims 3-14 are amended and new claims 15-17 are added, herein. Claim 12 is the sole independent claim.

In the Action, the Examiner rejects claims 3-14 under 35 U.S.C. §101, on the grounds that the claimed invention is directed to non-statutory subject matter. As understood, the Examiner's concern is that the claims are directed to a "computing method" without reciting the use of a computer to perform the method. In response, independent claim 12 is revised herein to expressly recite that the steps of the method, such as creating and displaying accounting screens, creating, calling up and merging files, inputting data, and performing calculations, are performed using a computer system. Changes are also made to the language of the dependent claims for consistency. The Examiner is respectfully requested to consider the amended claims and withdraw the §101 rejection.

Claims 3-14 are rejected under 35 USC §112, second paragraph, as being indefinite for failing to particular point out and distinctly claim the subject matter which the applicant regards as the invention. Specifically, the Examiner identifies a number of particulars in which the language of claims 3, 8, 9 and 12 are unclear. The claims are amended herein to address the Examiner's concerns. Accordingly, review of the amended claims and withdrawal of the §112, second paragraph, rejection are respectfully requested.

In the Action, claims 3-14 are again rejected under 35 USC §102(e) as being anticipated by Clancy et al. (U.S. Parent No. 6,134,563). The rejection is respectfully traversed.

As in the previous Office Action, the Examiner points to Clancey as disclosing the claimed computer method for accounting. The Examiner asserts that Clancey discloses spreadsheet software for creating, displaying, entering values, computing, printing and saving of accounting spreadsheet screens (first file). According to the Examiner, Clancey further discloses the creation and display of additional files (second file), such as the "second electronic spreadsheet" disclosed in column 3, line 53+. The Examiner asserts

that Clancey also discloses recalling a spreadsheet after calling the additional files and performing predetermined computations and merging of the files into the additional file, such as when the “first spreadsheet” is inserted into the recalled “second spreadsheet” as disclosed in column 3, lines 53+. Regarding the printing of the first file, the Examiner argues that printing of documents when completed and/or at the time of saving is inherent and standard common practice of users of spreadsheet programs.

Fundamentally, the Examiner's argument is that all of the limitations of the present invention are disclosed in the applied reference. The applicant respectfully disagrees. It is submitted that Clancey fails, for example to teach or suggest the limitations of claim 12, steps (h) through (l). These steps recite:

- (h) storing and printing out the first file created in step (g);
- (i) creating a second file in addition to said first file;
- (j) calling said second file after step (h) to spread and arrange said second file;
- (k) recalling said first file after step (j) and performing predetermined computations-for said first file based on the accounting principle; and
- (l) combining or merging said first file, for which the computations have been performed in step (k), into said second file spread and arranged in step (j) so that a final state of said first file will be handed down to said second file.

In the present invention, the merging of files is used to increase the amount of entry space in the input cells (see, for example, application page 26, lines 1-4), as when combining monthly files to produce yearly results (see, for example, application page 26, lines 21-24). By contrast, input data in the system of Clancey is all stored in a financial database 30 (Clancey column 7, lines 5-12). In Clancey, separate spread sheets are used to enter financial data (column 19, lines 43-47), and to display the results of financial calculations in reports created by the user (column 7, lines 2-12). To combine the results of several months in one set of reports, the user modifies the time range of the reports using a time period wizard (column 9, lines 39-43). Since Clancey populates its report spreadsheets with input data from a common database, rather than entering it directly into the accounting screens themselves, as in the current invention, Clancey does not require, nor does it discuss or suggest at all, the unique method claimed in steps (h) through (l), quoted above, for combining or merging spreadsheet files.

As noted above, the Examiner relies on column 3, lines 53+ as disclosing the merger of first and second files. However, what the referenced text describes is the use of linked spreadsheets or multiple spreadsheets linked to a common database of financial values. A person of ordinary skill in the art would understand that such linked spreadsheets constitute only a single file, rather than the claimed first and second files. Contrary to the Examiner's position, nothing in the text referenced by the Examiner appears to suggest the merging of files, such as files corresponding to different time periods. As discussed above, to combine the results of several months in one set of reports, the user in Clancey modifies the time range of the reports using a time period wizard.

The claimed invention is further distinguished by the feature that allows a user to "spread and arrange" a group of accounting screens constituting a single file. The application discloses that the spreadsheet software is called to spread and arrange the first through eighth screens on the display of a personal computer, and that the first through eighth screens are arranged in this order from left to right (application page 9, lines 19-22). As shown at the top of application Figure 1, for example, there are a variety of ways in which the user can choose, by the use of function keys, the manner in which the accounting screen will be "spread," i.e., what range of rows and columns will be displayed when the accounting screen is called (i.e., opened). It is respectfully submitted that Clancey fails to disclose this important feature, which advantageously provides the user an overview of current financial circumstances at the instant a financial transaction is entered. Rather, as noted above, Clancey discloses the display of individual spreadsheets to enter financial data, and then to subsequently display the results of financial calculations in reports created by the user.

In the alternative, The Examiner rejects claims 3-14 under 35 USC §103(a) as being obvious over Clancy in view of an Examiner's Official Notice. The rejection is respectfully traversed.

The Examiner argues that if the printing of files when completed is not inherent in Clancey, as previously asserted by the Examiner, then the Examiner takes Official Notice that it is notoriously old and well known in the practice of data processing and document creation for users to print a document when completed, at the time of saving, in order to obtain a hard copy for back up, and other purposes. Even if the Examiner were correct in

this respect, it does not overcome the other shortcomings in Clancey discussed above, namely that Clancy fails to teach or suggest the spreading and arranging of displayed accounting screens, and the merging of first and second data files, as specified in claim 12.

Also in the alternative, the Examiner rejects claims 3-14 under 35 USC §103(a) as being obvious over TurboTax in view of an Examiner's Official Notice. The rejection is respectfully traversed.

The Examiner argues that TurboTax discloses the claimed method for accounting but is silent regarding the creation, storage and printing of the prior year's TurboTax, Quicken or Quickbooks files, which are merged into the next year's accounting file. The Examiner takes official notice that the prior year's TurboTax, Quicken or Quickbooks files inherently are created using spreadsheet software, the storage of formulas, using of accounting screens, performance of calculations and the creation of a file containing the screens are carried out to produce the files and that the file is saved and printed to provide a back up and a hard copy for submitting and review.

TurboTax is a specialized tax preparation program, and while it has some of the general characteristics of a system of linked spreadsheets, it lacks the important features of an accounting system, and, like the other references, fails to disclose the specific features discussed above that distinguish the claimed invention.

For at least the forgoing reasons, it is respectfully submitted that claim 12, as well as dependent claims 3-11, 13 and 14 patentably distinguish over the applied prior art.

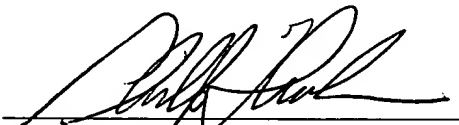
New claims 15-17 are added to provide patent protection for additional feature of the invention which the Applicant believes independently distinguish over the applied prior art. Claims 15 and 16 are directed to features of the invention that are discussed in the preceding remarks, but which have not been previously reflected in the claims. Claim 17 is directed to a unique feature that significantly simplifies the use of the inventive method, namely, marking the input cells with distinctive symbols to facilitate accurate and expeditious data entry. Support for this claim may be found in the specification at Page 21, lines 19-26.

It is respectfully submitted that this Amendment places the application in condition for allowance. Notice of allowance and passing of this application to issue, with claims 3-17, is earnestly solicited.

Should the Examiner feel that a conference would help to expedite the prosecution of this application, the Examiner is hereby invited to contact the undersigned to arrange for such an interview.

Respectfully submitted,

May 31, 2005  
Date

  
Phillip G. Avruch  
Registration No. 46,076  
RABIN & BERDO, P.C.  
Customer No. 23995  
Telephone: (202) 371-8976  
Telefax : (202) 408-0924  
E-mail: firm@rabinchamp.com

PGA/